

**CITY OF SALEM, VIRGINIA
BOOK OF RATES AND FEES**

FINANCE

FINANCE FEES

SALES AND USE TAX

Assessing Department:

Commonwealth of Virginia

Collecting Department:

Treasurer

Description:

Commonwealth of Virginia requires a Sales Tax be assessed on all purchases except prescription drugs.

Rate or Fee	Amount
The Sales and Use tax is	4.30%

Legal Authorization:

Ordinance, Effective date: (10-26-1981) General retail sales tax is exempt from artificial or propane gas, firewood, coal and home heating oil purchased for domestic consumption.

Code of Virginia, Title 58.1, Subtitle I, Chapter 3, Article 14, Section 58.1-441.49

Sales and Use Tax Policy Statement 81-1